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PATENT

Docket No.: Brook.1003 (33964/1010)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants	:	Harris et al.	)	Examiner:
			)	To Be Assigned
Serial No.	:	10/658,560	)	
			)	Art Unit:
Cnfrm. No.	:	3261	)	2643
			)	
Filed	:	September 8, 2003	)	
			)	
For	:	FOLDABLE HEADPHONES	)	
			)	
			)	

REVOCATION AND POWER OF ATTORNEY

**Mail Stop:**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

The undersigned assignee of the entire interest in the above-identified application for Letters Patent, **Brookstone Purchasing, Inc.**, hereby revokes all previous powers of attorney in the subject application and hereby appoints Michael L. Goldman, Registration No. 30,727; Joseph M. Noto, Registration No. 32,163; Gunnar G. Leinberg, Registration No. 35,584; Edwin V. Merkel, Registration No. 40,087; Alice Y. Choi, Registration No. 45,758; Andrew K. Gonsalves, Registration No. 48,145; Noreen L. Connolly, Registration No. 48,987; David J. Cutitta, Registration No. 52,790; Andrea Hirst, Registration No. 55,269; and Tate L. Tischner, Registration No. P56,048 all with a mailing address of Nixon Peabody LLP, Clinton Square, P.O. Box 31051, Rochester, New York 14603, telephone number (585) 263-1000, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith.

The undersigned assignee of the entire right, title and interest of the above-identified application, hereby confirms that an assignment for the subject application was

recorded on **January 30, 2004**, at Reel **014293**/Frame **0815** in the U.S. Patent and Trademark Office.

The undersigned has reviewed all the documents in the chain of title of the patent application identified above and, to the best of the undersigned's knowledge and belief, title is in the assignee identified below.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

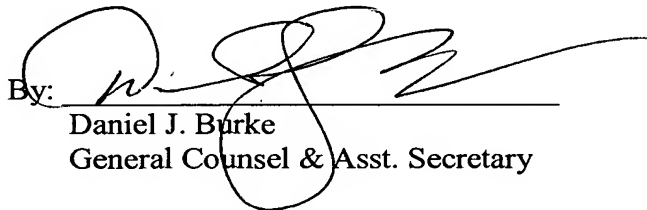
Please direct all future communications relative to said application to the following correspondence address:

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Respectfully submitted,

Assignee: Brookstone Purchasing, Inc.

Dated: 6/30/04

By:   
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